



Trustees' Financial Summary

FY2015-16

Submit ID: 0719-50229620

**** Recalculated ****

39 Powell County

0719 Elliston Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jodi Thomas **Phone #:** (406) 492-7676

(Signature)

(Date)

Chair, Board of Trustees: Tera Laughlin

(Signature)

(Date)

County Superintendant Jules Waber

(Signature)

(Date)

Software

Accounting Package: Manual

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
225	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3907181415	84.367
226	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3907191416	84.367
350	Bill Jackson Memorial	LOCAL		
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A1384	84.358A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141084	84.358A
421	Title I Improving Basic Programs	FEDERAL	3907193115	84.010A
422	Title I, Part A, Improving Basic Programs	FEDERAL	3907193116	84.010A
603	State OTO FullTime Kindergarten Startup	STATE	elliston	state
720	Gym Grant	LOCAL	Elliston	
730	State OTO Indian Education for All	STATE	Elliston	state
740	State OTO Capital Invest & Deferred Maintenance	STATE	Elliston	state
750	Playground Equipment	LOCAL	Elliston	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,299.60	348.72		1,839.47
02	Taxes Receivable - Real and Personal (120-149)	1,928.59			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,228.19	348.72		1,839.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,928.59			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,299.60	348.72		1,839.47
52	TOTAL FUND BALANCE/EQUITY	17,299.60	348.72		1,839.47
53	TOTAL LIABILITIES AND FUND BALANCE	19,228.19	348.72		1,839.47

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0719 Elliston Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,284.46	23,772.24	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		3,284.46	23,772.24	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		3,284.46	23,772.24	
52	TOTAL FUND BALANCE/EQUITY		3,284.46	23,772.24	
53	TOTAL LIABILITIES AND FUND BALANCE		3,284.46	23,772.24	

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0719 Elliston Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,852.50
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,852.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				3,852.50
52	TOTAL FUND BALANCE/EQUITY				3,852.50
53	TOTAL LIABILITIES AND FUND BALANCE				3,852.50

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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0719 Elliston Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,537.68	13,176.01		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,537.68	13,176.01		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,537.68	13,176.01		
52	TOTAL FUND BALANCE/EQUITY	2,537.68	13,176.01		
53	TOTAL LIABILITIES AND FUND BALANCE	2,537.68	13,176.01		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	343.54	6,537.23		
02	Taxes Receivable - Real and Personal (120-149)		7.08		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	343.54	6,544.31		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		7.08		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	343.54	6,537.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	343.54	6,537.23		
53	TOTAL LIABILITIES AND FUND BALANCE	343.54	6,544.31		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		35,023.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		35,023.77		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		35,023.77		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		35,023.77		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		35,023.77		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	55,125.02	66,209.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,186.05	1,973.38
	1190 Penalties and Interest on Taxes	122.00	152.00
	3110 Direct State Aid	52,910.94	55,809.65
	3111 Quality Educator	6,388.20	6,848.60
	3112 At Risk Student	961.26	912.90
	3113 Indian Education For All	306.00	292.32
	3114 American Indian Achievement Gap	200.00	205.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,866.62	2,116.80
	3116 Data For Achievement	225.00	280.00
	3118 Natural Resource Development	377.05	626.55
	3120 State Guaranteed Tax Base Aid	980.70	0.00
	3444 State School Block Grant	14,188.58	14,188.58
	3445 State Combined Fund School Block Grant	0.00	2,378.27
	3446 SB96 Block Grant Reimbursement	489.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		137,326.69	151,993.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	62,332.52	67,542.15
			2XX Personal Services - Employee Benefits	272.56	556.63
			3XX Purchased Professional and Technical Services	246.15	80.98
			5XX Other Purchased Services	581.00	713.04
			6XX Supplies and Materials	2,679.80	2,056.46
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	100.00	100.00
			5XX Other Purchased Services	38.50	38.50
			6XX Supplies and Materials	3,262.83	2,555.56
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	400.00	300.00
			6XX Supplies and Materials	669.29	261.90
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,424.24	9,269.23
			3XX Purchased Professional and Technical Services	274.14	484.54
			5XX Other Purchased Services	281.08	773.69
			6XX Supplies and Materials	1,525.79	1,200.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	5,608.81	5,910.28	
		3XX	Purchased Professional and Technical Services	14,959.79	3,044.84	
		4XX	Purchased Property Services	9,029.41	8,944.00	
		5XX	Other Purchased Services	3,601.00	3,781.00	
		6XX	Supplies and Materials	1,607.47	1,878.31	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	18,304.17	33,416.82	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	2,927.98	1,536.08	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	2,630.88	3,048.19	
	910 Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	5,218.31	3,534.92	
		2XX	Personal Services - Employee Benefits	3,000.00	1,939.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>147,975.72</u>	<u>152,966.12</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					35,467.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,993.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,966.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	17,194.96	(4b)	-17,194.96	
					-17,194.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,299.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	2220 County On-Schedule Trans Reimb	129.20	0.00
	3210 State On-Schedule Trans Reimb	136.05	68.03
	3444 State School Block Grant	13.26	13.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>278.51</u>	<u>81.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	272.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>272.09</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	267.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	348.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	8,519.42	3,790.84
	4550 Federal Child Nutrition	5,826.98	6,557.74
	4552 Fresh Fruit And Vegetable	0.00	762.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,346.40	11,111.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	0.00	762.42
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	3,834.76	6,005.64
			6XX Supplies and Materials	7,567.58	7,430.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,402.34	14,198.71

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						4,927.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,111.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,198.71 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,839.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.69	6.29
	2240 County Retirement Distribution	17,865.92	11,387.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,870.61	11,393.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12,549.21	12,221.47
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	1,210.14	1,337.61
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	934.06	873.70
	280	Special Education - Local and State				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	260.16	303.52
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	1,238.39	1,185.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,191.96	15,921.83	

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					7,812.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,393.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,921.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,284.46 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
225	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,029.00
226	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,286.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,457.28
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,628.39
421	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	1,014.00
422	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	6,903.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,317.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
225	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,029.00
			225 Subtotal		1,029.00
226	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		998.00
			5XX Other Purchased Services		86.25
			226 Subtotal		1,084.25
350	Bill Jackson Memorial				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		242.72
			6XX Supplies and Materials		307.28
			350 Subtotal		550.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,867.27
			2XX Personal Services - Employee Benefits		1,113.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		3,476.89
			413 Subtotal		7,457.28
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		3,014.30
		2XX	Personal Services - Employee Benefits		754.94
		6XX	Supplies and Materials		1,859.15
			414 Subtotal		5,628.39
421	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		108.40
		2XX	Personal Services - Employee Benefits		23.90
		6XX	Supplies and Materials		882.99
			421 Subtotal		1,015.29
422	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		5,117.28
		2XX	Personal Services - Employee Benefits		1,374.77
		6XX	Supplies and Materials		410.95
			422 Subtotal		6,903.00
603	State OTO FullTime Kindergarten Startup				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials		34.21
			603 Subtotal		34.21
720	Gym Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition		202.55
			720 Subtotal		202.55
730	State OTO Indian Education for All				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services		159.26
		5XX	Other Purchased Services		57.28
			730 Subtotal		216.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
740	State OTO Capital Invest & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services		599.35
			740 Subtotal		599.35
750	Playground Equipment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		22.73
			750 Subtotal		22.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					24,742.59

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					25,197.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,317.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,742.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,772.24 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
225 Title II, Part A, Teacher/Principal Train/Recruit	1,029.00	1,029.00	0.00
226 Title II, Part A, Teacher/Principal Train/Recruit	1,286.00	1,084.25	201.75
350 Bill Jackson Memorial	0.00	550.00	-550.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,457.28	7,457.28	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,628.39	5,628.39	0.00
421 Title I Improving Basic Programs	1,014.00	1,015.29	-1.29
422 Title I, Part A, Improving Basic Programs	6,903.00	6,903.00	0.00
603 State OTO FullTime Kindergarten Startup	0.00	34.21	-34.21
720 Gym Grant	0.00	202.55	-202.55
730 State OTO Indian Education for All	0.00	216.54	-216.54
740 State OTO Capital Invest & Deferred Maintenance	0.00	599.35	-599.35
750 Playground Equipment	0.00	22.73	-22.73
Total	23,317.67	24,742.59	-1,424.92



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	122.91	125.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>122.91</u>	<u>125.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		6XX Supplies and Materials		300.00	0.00
	258X Admin. Tech. - Technology Coordinator				
		3XX Purchased Professional and Technical Services		0.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>300.00</u>	<u>150.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						2,562.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						125.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						150.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,537.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1925 Innovative Education Payment	0.00	0.58
	3290 State - Other State Grants	0.00	0.00
	3445 State Combined Fund School Block Grant	2,378.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,378.27</u>	<u>0.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						13,175.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,176.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.46	5.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7.46</u>	<u>5.89</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					6,531.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,537.23 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	66,932.52	62,080.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,911.10	914.75
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	669.29	307.85
XX	XXX	26XX	41X Energy Utility Services	9,029.41	8,944.00
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	33,619.37
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	46,337.36	0.00
XX	XXX	4XXX	73X Major Equipment-New	1,109.21	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,116.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,116.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	705.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,048.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,584.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,536.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,048.19	0.00	0.00	0.00	0.00
Totals			4,584.27	0.00	0.00	0.00	0.00

4,584.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	11,752.14	0.00	0.00	0.00	11,752.14
Machinery and Equipment	20,000.00	0.00	0.00	0.00	20,000.00
Totals at Historical Cost	31,752.14	0.00	0.00	0.00	31,752.14
Depreciation					
Improvement Accum	8,357.62	0.00	0.00	0.00	8,357.62
Building Accum	4,502.52	0.00	0.00	0.00	4,502.52
Machinery and Equipment Accum	1,333.33	0.00	0.00	0.00	1,333.33
Total Accumulated Depreciation	14,193.47	0.00	0.00	0.00	14,193.47
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	17,558.67	0.00	0.00	0.00	17,558.67

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0719-50229620

**** Recalculated ****

39 Powell County

0719 Elliston Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	6,805.24	0.00	0.00	0.00	6,805.24	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	6,805.24	0.00	0.00	0.00	6,805.24	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

39 Powell County

0719 Elliston Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	20,272.94	2,797.65	0.00	23,070.59
Net Pension - TRS	93,399.00	0.00	7,240.00	86,159.00